EXHIBIT O

The Honorable Edgardo Ramos
United States District Court
for the Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Ramos,

I write to you to express my support for my friend and mentor, Seth Horowitz, whom I have had the pleasure to know and learn from for 7 years. Throughout this time, I have had the opportunity to know Seth on a professional and personal level, and I consider myself lucky to have him in my life. He is kind, positive, energetic, and an inherently good person, and I look forward to sharing this perspective with you.

I met Seth in 2016 while I was working at Baked by Melissa. I had only been with the company for a few months when he was hired as CEO, but it was obvious his infectious positivity would completely transform the office. Seth can light up a room, and he created a welcoming atmosphere that everyone could be a part of. Whether it was leading by example and dressing up at the office in a head-to-toe costume for Halloween, to involving the entire office in interactive brainstorms, Seth created an environment that made it fun to come to work each day.

I know Seth as a kind man with a big heart. At Baked by Melissa, he celebrated the little moments - bringing in cake pops to acknowledge and congratulate coworkers at the end of a successful project. He would take care to listen and remember things about his employees, for example ensuring tofu cream cheese was available during "Bagel Fridays" so everyone could enjoy. Memorably, after the Parkland, FL school shooting, Seth encouraged the company to quietly donate thousands of cupcakes to the students and families to let them know we were thinking of them. He is a great example of leading with kindness.

Seth is a teacher by nature - the sort of person who will slow down, be present, and help you to learn. He would start most meetings providing context, ensuring everyone had the information and understanding they needed to make the meeting successful. He would engage people in those meetings, and encourage people to speak up. As someone who hadn't gone to business school, his explanations and approach were instrumental in developing my own business skills. This natural teaching ability is perhaps best reflected in his coaching of his kids' basketball teams. I've watched for years as he's enthusiastically helped so many young players learn, grow, and improve, and I count myself as someone lucky to have learned from him.

I worked with Seth for 4 years, and reported to him directly for 2. He was a great boss. Supportive, constructive, and helped me to develop professional skills I still use years later. This foundation has grown into a great personal friendship, and I continue to see that same kindness, support, and positive energy. I have celebrated birthdays, Super Bowls, and holidays with him and his incredible children and wife, Lori. We keep in touch even as my path has led me out of New York City, and I'm thankful for the continued advice, kindness, and friendship that he provides.

In conclusion, I hope this letter provides a clear picture of who I know Seth Horowitz to be, and that you may take that into consideration. He has impacted my life and many others in so many positive ways, and I'm certain he will continue to do so through his kindness, energy, and guidance to so many people he has yet to meet.

Sincerely,

Shannon Fay